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March 24, 2015

Federal Communications Commission  
Office of the Secretary  
445 Twelfth Street, S.W.  
Washington, DC 20554

**Re: CC Docket No. 86-182**

**Report: FCC Report 43-01**

**Year of Data: 2014**

**Submission Number: 1**

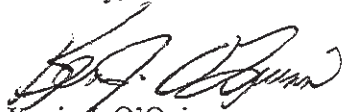
Dear Ms. Dortch:

Pursuant to the Commission's Revisions to ARMIS Filing Procedures (DA 14-1387), released September 24, 2014, FairPoint Communications, Inc. is providing the attached ARMIS Reports 43-01 for calendar year 2014. Included are reports for the COSAs listed below:

<u>COSA</u>	<u>Submission No.</u>
FPME	1
FPNH	1
FPVT	1

If you have any questions concerning these reports, please contact me at telephone (603) 656-1692.

Sincerely,



Kevin J. O'Quinn  
[koquinn@fairpoint.com](mailto:koquinn@fairpoint.com)  
Director Regulatory Financial Reporting



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Suite 500  
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### CERTIFICATION

I certify that I am an officer of FairPoint Communications, Inc.; I have examined ARMIS Report 43-01, and to the best of my knowledge, information, and belief, all statements of fact contained in the attached reports are true and these reports are accurate statements of the affairs of the above named respondent in respect to the data set forth herein for the period from 01/01/2014 to 12/31/2014.

This certification is for the following company/study areas:

<u>COSA</u>	<u>Company/Study Areas</u>	<u>Submission</u>
FPME	Northern New England Telephone Operations, LLC – Maine	1
FPNH	Northern New England Telephone Operations, LLC – New Hampshire	1
FPVT	Telephone Operating Company of Vermont, LLC – Vermont	1

PRINTED NAME: John T. Hogshire

POSITION: Senior Vice President and Controller

SIGNATURE: 

DATE: March 24, 2015

(Persons making willful false statements in this report form can be punished by fine or imprisonment under the Communications Act, 47 U.S.C. 220(e).)

CONTACT PERSON: Kevin J. O'Quinn  
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EMAIL ADDRESS: [koquinn@fairpoint.com](mailto:koquinn@fairpoint.com)

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Maine  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPME

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TABLE I  
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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b>Revenues</b>						
1010	Basic Local Services	82,829	N/A	0	82,829	82,829	0
1020	Network Access Services	129,107	N/A	0	129,107	17,974	111,133
1030	Toll Network Services	10,586	N/A	0	10,586	10,324	261
1040	Miscellaneous	30,430	N/A	0	30,430	21,467	8,963
1045	Nonregulated	9,178	9,178	N/A	N/A	N/A	N/A
1060	Uncollectibles	1,802	65	0	1,736	879	857
1090	Total Operating Revenues	260,328	9,113	0	251,216	131,715	119,500
	<b>Expenses</b>						
1120	Plant Specific	109,379	4,359	0	105,021	73,427	31,593
1130	Plant Non-Specific	35,626	5,567	0	30,059	20,670	9,389
1140	Customer Operations Marketing	10,766	193	0	10,573	7,631	2,942
1150	Customer Operations Services	16,570	692	0	15,878	11,855	4,024
1160	General & Administrative	32,464	1,838	0	30,626	21,535	9,091
1170	Access	10,914	0	0	10,914	6,802	4,112
1180	Depreciation/Amortization	33,078	1,802	0	31,276	21,942	9,333
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	248,797	14,451	0	234,347	163,862	70,484
	<b>Other Operating Items</b>						
1290	Other Operating Income/Losses	0	0	0	0	0	0
	<b>Non-operating Items</b>						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	-36	0	-36	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	36	0	36	0	0	0
	<b>Taxes</b>						
1510	Fixed Charges (Exp)	121	0	0	121	83	38
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	10,415	-1,676	0	12,091	-5,570	17,660

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Maine  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPME

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>						
1620	Support Plant	152,818	2,441	2,273	148,104	104,142	43,962
1630	COE-Operator Systems Equipment	2,001	90	-99	2,010	1,458	552
1640	COE-Switching	369,960	851	4,957	364,151	296,906	67,246
1650	COE-Transmission	542,424	0	-4,240	546,664	313,245	233,420
1660	Cable and Wire Facilities	964,300	0	2,973	961,326	675,525	285,800
1670	IOT Equipment	28,335	1,359	1,259	25,717	19,287	6,429
1680	Amortizable Assets	16,313	588	96	15,632	10,889	4,742
1690	Total Plant In-Service	2,076,151	5,329	7,219	2,063,604	1,421,452	642,151
	<b><u>Other Investments</u></b>						
1705	Other Jurisdictional Assets-Net	6,843	N/A	0	6,843	6,843	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	21,335	0	0	21,335	14,696	6,639
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	1,356	0	1,356	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	1,732
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	0
1790	Total Other Investments	29,534	0	1,356	28,178	21,539	8,371
	<b><u>Reserves</u></b>						
1820	Accumulated Depreciation	2,032,393	2,015	1,096	2,029,282	1,396,010	633,273
1830	Accumulated Amortization	14,065	251	0	13,817	9,716	4,101
1840	Deferred Operating Income Taxes	-71,587	-144	9,980	-81,423	-55,453	-25,968
1850	Customer Deposits	920	32	0	887	611	276
1865	Other Long-term Liabilities & Deferred Credits	111,928	3,609	39,078	69,241	47,419	21,822
1882	Deferred Tax Liabilities	-23	N/A	-23	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	2,087,696	5,763	50,131	2,031,804	1,398,303	633,504
	<b><u>Return Data</u></b>						
1910	Average Net Investment	N/A	N/A	N/A	59,978	44,688	17,018
1915	Net Return	N/A	N/A	N/A	N/A	N/A	31,356
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	184.25%
	<b><u>Miscellaneous Data</u></b>						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Maine  
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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Revenues</b>							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	22,725	1,269	1,395	2,664	85,745	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	261
1040	Miscellaneous	4,042	621	683	1,304	3,389	29	200
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	191	13	15	28	635	0	3
1090	Total Operating Revenues	26,576	1,877	2,063	3,940	88,499	29	458
	<b>Expenses</b>							
1120	Plant Specific	16,624	2,382	1,973	4,355	9,618	246	751
1130	Plant Non-Specific	4,248	652	717	1,369	3,561	0	210
1140	Customer Operations Marketing	1,331	204	224	428	1,117	0	66
1150	Customer Operations Services	113	3	3	6	1,425	1,889	592
1160	General & Administrative	3,896	566	510	1,076	2,745	374	1,001
1170	Access	0	0	0	0	0	N/A	4,112
1180	Depreciation/Amortization	5,423	163	624	787	3,019	49	53
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	31,635	3,970	4,051	8,021	21,485	2,558	6,785
	<b>Other Operating Items</b>							
1290	Other Operating Income/Losses	0	0	0	0	0	0	0
	<b>Non-operating Items</b>							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	<b>Taxes</b>							
1510	Fixed Charges (Exp)	17	3	3	6	14	0	1
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	-649	-517	-469	-986	22,052	-797	-1,959

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Maine  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPME

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b><u>Plant-in-Service</u></b>							
1620	Support Plant	19,268	2,960	3,254	6,214	16,156	1,370	954
1630	COE-Operator Systems Equipment	N/A	0	0	552	N/A	N/A	0
1640	COE-Switching	13,262	40,687	0	40,687	0	N/A	13,297
1650	COE-Transmission	69,048	0	27,023	27,023	137,349	N/A	0
1660	Cable and Wire Facilities	179,731	0	18,318	18,318	87,752	N/A	0
1670	IOT Equipment	6,394	N/A	N/A	N/A	35	N/A	N/A
1680	Amortizable Assets	2,110	322	356	678	1,767	83	104
1690	Total Plant In-Service	289,813	43,969	48,951	93,472	243,059	1,453	14,355
	<b><u>Other Investments</u></b>							
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use	0	0	0	0	0	0	0
1720	Plant Under Construction	2,997	460	506	966	2,513	14	148
1730	Plant Acquisition Adjustment	0	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0	0
1750	Other Deferred Charges	0	0	0	0	0	0	0
1760	Inventories	0	0	0	0	0	0	0
1770	Cash Working Capital	782	120	132	252	655	4	39
1780	FCC Investment Adjustment	0	0	0	0	0	0	0
1790	Total Other Investments	3,779	580	638	1,218	3,168	18	187
	<b><u>Reserves</u></b>							
1820	Accumulated Depreciation	289,148	42,005	48,287	90,292	239,612	688	13,534
1830	Accumulated Amortization	1,798	276	304	580	1,507	128	89
1840	Deferred Operating Income Taxes	-13,507	-691	-1,973	-2,664	-9,709	134	-222
1850	Customer Deposits	126	19	21	40	104	1	6
1865	Other Long-term Liabilities & Deferred Credits	9,852	1,513	1,664	3,177	8,259	47	488
1882	Deferred Tax Liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment	0	0	0	0	0	0	0
1890	Total Reserves	287,417	43,122	48,303	91,425	239,773	998	13,895
	<b><u>Return Data</u></b>							
1910	Average Net Investment	6,175	1,427	1,286	3,265	6,454	473	647
1915	Net Return	-4,410	-1,576	-1,519	-3,095	44,962	N/A	N/A
1920	Rate of Return	0	0	0	0	0	N/A	N/A
	<b><u>Miscellaneous Data</u></b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: FairPoint Communications, Inc.

STUDY AREA: Maine

PERIOD: From: Jan 2014 To: Dec 2014

COSA: FPME

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TABLE II

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TABLE II - DEMAND ANALYSIS  
(Minutes in thousands, Lines in whole numbers)  
END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	569,541
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	20,892
2100	Residence Lifeline Access Lines	10,034
2110	Residence Non-Lifeline Access Lines	140,828
2120	Multi-line Business Access Lines	76,143
2140	Access Lines Subject To A Special Access Surcharge	698
2150	Total Billable Access Lines	248,595

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Maine  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPME

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**Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION**  
(Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	2,076,149
101	Gross Investment - Poles	192,315
102	Gross Investment - Conduit	69,034
200	Accumulated Depreciation - Total Plant-in-Service	2,032,393
201	Accumulated Depreciation - Poles	177,080
202	Accumulated Depreciation - Conduit	37,747
301	Depreciation Rate - Poles	5.6
302	Depreciation Rate - Conduit	2.2
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	-784
405	Net Non-current Deferred Operating Income Taxes - Conduit	10,289
406	Net Non-current Deferred Operating Income Taxes - Total	9,505
501.1	Pole Maintenance Expense	6,331
501.2	Pole Rental Expense	5,101
501	Pole Expense	11,432
502.1	Conduit Maintenance Expense	1080
502.2	Conduit Rental Expense	0
502	Conduit Expense	1080
503	General & Administrative Expense	32,465
504	Operating Taxes	10,415
<b>Operational Data (Actual)</b>		
601	Equivalent Number of Poles	277,029
602	Conduit System Trench Kilometers	815
603	Conduit System Duct Kilometers	4,480
700	Additional Rental Calculation Information	0



COMPANY: FairPoint Communications, Inc.  
STUDY AREA: New Hampshire  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPNH

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b><u>Revenues</u></b>						
1010	Basic Local Services	64,281	N/A	0	64,281	64,280	0
1020	Network Access Services	126,833	N/A	0	126,833	5,772	121,061
1030	Toll Network Services	10,139	N/A	0	10,139	9,878	261
1040	Miscellaneous	28,922	N/A	0	28,922	19,268	9,654
1045	Nonregulated	8,678	8,678	N/A	N/A	N/A	N/A
1060	Uncollectibles	2,232	84	0	2,148	878	1,270
1090	Total Operating Revenues	236,621	8,594	0	228,027	98,320	129,706
	<b><u>Expenses</u></b>						
1120	Plant Specific	115,636	6,267	0	109,371	73,062	36,309
1130	Plant Non-Specific	36,977	3,058	0	33,920	22,019	11,901
1140	Customer Operations Marketing	9,241	188	0	9,053	6,171	2,882
1150	Customer Operations Services	15,634	664	0	14,970	11,067	3,903
1160	General & Administrative	21,961	1,546	0	20,415	13,705	6,710
1170	Access	6,590	0	0	6,590	2,358	4,233
1180	Depreciation/Amortization	99,460	3,105	0	96,356	58,199	38,155
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	305,499	14,828	0	290,675	186,581	104,093
	<b><u>Other Operating Items</u></b>						
1290	Other Operating Income/Losses	-49	0	0	-49	-32	-17
	<b><u>Non-operating Items</u></b>						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	-29	0	-29	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	29	0	29	0	0	0
	<b><u>Taxes</u></b>						
1510	Fixed Charges (Exp)	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	-16,346	-2,010	0	-14,336	-24,695	10,359

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: New Hampshire  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPNH

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>						
1620	Support Plant	206,272	6,368	1,281	198,622	133,336	65,286
1630	COE-Operator Systems Equipment	1,234	56	-93	1,271	900	371
1640	COE-Switching	414,075	2,319	3,898	407,859	300,310	107,549
1650	COE-Transmission	654,364	0	-6,049	660,413	358,487	301,925
1660	Cable and Wire Facilities	1,267,029	0	6,613	1,260,416	852,257	408,157
1670	IOT Equipment	6,051	626	113	5,312	3,983	1,328
1680	Amortizable Assets	28,185	2,003	-79	26,260	17,114	9,145
1690	Total Plant In-Service	2,577,210	11,372	5,684	2,560,153	1,666,387	893,761
	<b><u>Other Investments</u></b>						
1705	Other Jurisdictional Assets-Net	-2,558	N/A	0	-2,558	-2,558	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	17,141	0	0	17,141	11,157	5,984
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	-3,669	0	-3,669	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	2,834
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	-211
1790	Total Other Investments	10,914	0	-3,669	14,583	8,599	8,607
	<b><u>Reserves</u></b>						
1820	Accumulated Depreciation	2,411,437	5,371	31,710	2,374,356	1,542,558	831,797
1830	Accumulated Amortization	22,222	1,217	0	21,005	14,101	6,904
1840	Deferred Operating Income Taxes	-78,842	-220	-13,184	-65,438	-42,320	-23,117
1850	Customer Deposits	736	-15	0	751	489	262
1865	Other Long-term Liabilities & Deferred Credits	265,181	3,978	44,621	216,582	140,710	75,872
1882	Deferred Tax Liabilities	1,945	N/A	1,945	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	2,622,679	10,331	65,092	2,547,256	1,655,538	891,718
	<b><u>Return Data</u></b>						
1910	Average Net Investment	N/A	N/A	N/A	27,480	19,448	10,650
1915	Net Return	N/A	N/A	N/A	N/A	N/A	15,237
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	143.07%
	<b><u>Miscellaneous Data</u></b>						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0

COMPANY: FairPoint Communications, Inc.  
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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Revenues</b>							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	21,029	2,544	2,707	5,251	94,781	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	261
1040	Miscellaneous	4,027	812	864	1,676	3,719	27	206
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	243	33	35	67	955	0	5
1090	Total Operating Revenues	24,813	3,323	3,536	6,860	97,545	27	462
	<b>Expenses</b>							
1120	Plant Specific	18,112	3,028	2,637	5,665	11,573	209	749
1130	Plant Non-Specific	4,978	1,003	1,068	2,071	4,598	0	254
1140	Customer Operations Marketing	1,206	243	258	501	1,114	0	61
1150	Customer Operations Services	114	4	4	8	1,338	2,005	439
1160	General & Administrative	2,765	485	449	934	2,110	252	650
1170	Access	0	0	0	0	0	N/A	4,233
1180	Depreciation/Amortization	13,841	407	4,526	4,933	19,224	52	102
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	41,016	5,170	8,942	14,112	39,957	2,518	6,488
	<b>Other Operating Items</b>							
1290	Other Operating Income/Losses	-7	-1	-2	-3	-7	0	0
	<b>Non-operating Items</b>							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	<b>Taxes</b>							
1510	Fixed Charges (Exp)	0	0	0	0	0	0	0
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	-4,422	-430	-1,576	-2,006	19,510	-806	-1,916

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b><u>Plant-in-Service</u></b>							
1620	Support Plant	26,609	5,364	5,707	11,071	24,578	1,668	1,359
1630	COE-Operator Systems Equipment	N/A	0	0	371	N/A	N/A	0
1640	COE-Switching	21,332	68,714	0	68,714	0	N/A	17,502
1650	COE-Transmission	73,627	0	44,006	44,006	184,292	N/A	0
1660	Cable and Wire Facilities	246,411	0	29,496	29,496	132,250	N/A	0
1670	IOT Equipment	1,321	N/A	N/A	N/A	7	N/A	N/A
1680	Amortizable Assets	3,815	769	819	1,588	3,523	26	195
1690	Total Plant In-Service	373,115	74,847	80,028	155,246	344,650	1,694	19,056
	<b><u>Other Investments</u></b>							
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use	0	0	0	0	0	0	0
1720	Plant Under Construction	2,498	504	536	1,040	2,308	11	128
1730	Plant Acquisition Adjustment	0	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0	0
1750	Other Deferred Charges	0	0	0	0	0	0	0
1760	Inventories	0	0	0	0	0	0	0
1770	Cash Working Capital	1,183	238	254	492	1,093	5	60
1780	FCC Investment Adjustment	-88	-18	-19	-37	-81	0	-4
1790	Total Other Investments	3,593	724	771	1,495	3,320	16	184
	<b><u>Reserves</u></b>							
1820	Accumulated Depreciation	345,869	70,702	74,740	145,442	321,767	810	17,910
1830	Accumulated Amortization	2,814	567	604	1,171	2,599	176	144
1840	Deferred Operating Income Taxes	-11,024	-1,013	-2,052	-3,065	-8,924	153	-258
1850	Customer Deposits	109	22	23	45	101	0	6
1865	Other Long-term Liabilities & Deferred Credits	31,674	6,385	6,793	13,178	29,257	143	1,618
1882	Deferred Tax Liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment	0	0	0	0	0	0	0
1890	Total Reserves	369,442	76,663	80,108	156,771	344,800	1,282	19,420
	<b><u>Return Data</u></b>							
1910	Average Net Investment	7,266	-1,092	691	-30	3,170	428	-180
1915	Net Return	-11,788	-1,418	-3,832	-5,249	38,071	N/A	N/A
1920	Rate of Return	0	0	0	0	0	N/A	N/A
	<b><u>Miscellaneous Data</u></b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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TABLE II - DEMAND ANALYSIS  
(Minutes in thousands, Lines in whole numbers)  
END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	612,300
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	22,212
2100	Residence Lifeline Access Lines	1,362
2110	Residence Non-Lifeline Access Lines	121,718
2120	Multi-line Business Access Lines	78,947
2140	Access Lines Subject To A Special Access Surcharge	52
2150	Total Billable Access Lines	224,291

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**Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION**  
(Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	2,577,224
101	Gross Investment - Poles	211,044
102	Gross Investment - Conduit	120,634
200	Accumulated Depreciation - Total Plant-in-Service	2,411,437
201	Accumulated Depreciation - Poles	170,531
202	Accumulated Depreciation - Conduit	61,850
301	Depreciation Rate - Poles	5.8
302	Depreciation Rate - Conduit	2.2
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	3,994
405	Net Non-current Deferred Operating Income Taxes - Conduit	15,998
406	Net Non-current Deferred Operating Income Taxes - Total	19,992
501.1	Pole Maintenance Expense	11,691
501.2	Pole Rental Expense	1,748
501	Pole Expense	13,438
502.1	Conduit Maintenance Expense	1068
502.2	Conduit Rental Expense	0
502	Conduit Expense	1068
503	General & Administrative Expense	21,961
504	Operating Taxes	-16,346
<b>Operational Data (Actual)</b>		
601	Equivalent Number of Poles	253,214
602	Conduit System Trench Kilometers	1102
603	Conduit System Duct Kilometers	6,958
700	Additional Rental Calculation Information	0

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b>Revenues</b>						
1010	Basic Local Services	49,508	N/A	0	49,508	49,508	0
1020	Network Access Services	74,074	N/A	0	74,074	4,075	69,998
1030	Toll Network Services	7,321	N/A	0	7,321	7,176	145
1040	Miscellaneous	14,940	N/A	0	14,940	10,416	4,524
1045	Nonregulated	7,495	7,495	N/A	N/A	N/A	N/A
1060	Uncollectibles	2,564	132	0	2,432	1,119	1,313
1090	Total Operating Revenues	150,774	7,363	0	143,411	70,056	73,354
	<b>Expenses</b>						
1120	Plant Specific	71,060	4,080	0	66,978	46,378	20,600
1130	Plant Non-Specific	22,780	2,071	0	20,709	14,037	6,672
1140	Customer Operations Marketing	6,210	134	0	6,076	4,173	1,903
1150	Customer Operations Services	9,972	473	0	9,499	7,029	2,470
1160	General & Administrative	16,318	855	0	15,463	10,724	4,739
1170	Access	5,748	0	0	5,748	2,265	3,483
1180	Depreciation/Amortization	76,142	2,906	0	73,236	48,565	24,673
1185	FCC Expense Adjustment	N/A	N/A	N/A	N/A	N/A	0
1190	Total Operating Expenses	208,230	10,519	0	197,709	133,171	64,540
	<b>Other Operating Items</b>						
1290	Other Operating Income/Losses	172	0	0	172	117	55
	<b>Non-operating Items</b>						
1320	Inc Effect/Jurisdictional Difference (Rev)	0	N/A	0	0	0	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0
1365	Non-operating Income and Expenses	95	0	95	0	0	0
1370	FCC Non-operating Adjustment (Exp)	N/A	N/A	N/A	N/A	N/A	0
1390	Total Non-operating Items (Exp)	-95	0	-95	0	0	0
	<b>Taxes</b>						
1510	Fixed Charges (Exp)	45	0	0	44	30	14
1520	IRS Income Adjustment (Rev)	0	N/A	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	N/A	N/A	0	N/A	N/A	0
1550	FCC ITC Adjustment (Rev)	N/A	N/A	N/A	N/A	N/A	0
1595	Taxes - Federal, State, & Other (Exp)	2,300	-260	0	2,560	-520	3,079

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Total (b)	Nonreg (c)	Adjustments (d)	Subject To Separations (f)	State (g)	Interstate (h)
	<b><u>Plant-in-Service</u></b>						
1620	Support Plant	94,462	3,082	1	91,381	63,377	28,004
1630	COE-Operator Systems Equipment	2,960	133	-232	3,058	2,166	892
1640	COE-Switching	196,983	59	4,790	192,134	141,186	50,947
1650	COE-Transmission	374,037	0	667	373,370	226,843	146,526
1660	Cable and Wire Facilities	690,280	0	4,073	686,207	480,194	206,014
1670	IOT Equipment	3,709	2,134	-29	1,604	1,203	401
1680	Amortizable Assets	10,471	1,587	-889	9,775	6,755	3,019
1690	Total Plant In-Service	1,372,902	6,995	8,381	1,357,529	921,724	435,803
	<b><u>Other Investments</u></b>						
1705	Other Jurisdictional Assets-Net	41,557	N/A	0	41,557	41,557	N/A
1710	Property Held for Future Use	0	0	0	0	0	0
1720	Plant Under Construction	20,016	0	0	20,016	13,590	6,426
1730	Plant Acquisition Adjustment	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0
1750	Other Deferred Charges	26,300	0	26,300	0	0	0
1760	Inventories	0	0	0	0	0	0
1770	Cash Working Capital	N/A	N/A	N/A	N/A	N/A	1,142
1780	FCC Investment Adjustment	N/A	N/A	N/A	N/A	N/A	0
1790	Total Other Investments	87,873	0	26,300	61,573	55,147	7,568
	<b><u>Reserves</u></b>						
1820	Accumulated Depreciation	1,365,377	1,977	32,635	1,330,765	904,871	425,895
1830	Accumulated Amortization	8,694	1,489	0	7,208	4,999	2,209
1840	Deferred Operating Income Taxes	-65,026	-216	-4,758	-60,051	-41,474	-18,576
1850	Customer Deposits	705	-4	0	708	481	227
1865	Other Long-term Liabilities & Deferred Credits	152,139	12,360	21,226	118,554	80,268	38,286
1882	Deferred Tax Liabilities	-101	N/A	-101	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	0	N/A	0	0	0	N/A
1885	FCC Reserve Adjustment	N/A	N/A	N/A	N/A	N/A	0
1890	Total Reserves	1,461,788	15,606	49,002	1,397,184	949,145	448,041
	<b><u>Return Data</u></b>						
1910	Average Net Investment	N/A	N/A	N/A	21,918	27,726	-4,670
1915	Net Return	N/A	N/A	N/A	N/A	N/A	5,790
1920	Rate of Return	N/A	N/A	N/A	N/A	N/A	-123.98%
	<b><u>Miscellaneous Data</u></b>						
1950	Lifeline Adjustment	N/A	N/A	N/A	0	0	0
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	0	0	0



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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b>Revenues</b>							
1010	Basic Local Services	N/A	N/A	N/A	N/A	0	N/A	N/A
1020	Network Access Services	13,990	1,408	2,308	3,716	52,292	N/A	0
1030	Toll Network Services	0	0	0	0	0	N/A	145
1040	Miscellaneous	2,096	315	516	831	1,404	23	170
1045	Nonregulated	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1060	Uncollectibles	283	30	50	80	944	0	6
1090	Total Operating Revenues	15,803	1,693	2,774	4,467	52,752	23	309
	<b>Expenses</b>							
1120	Plant Specific	11,015	1,266	2,125	3,391	5,389	132	673
1130	Plant Non-Specific	3,107	467	765	1,232	2,081	0	252
1140	Customer Operations Marketing	887	133	218	351	594	0	72
1150	Customer Operations Services	73	2	4	6	953	1,123	314
1160	General & Administrative	2,034	252	420	672	1,216	170	647
1170	Access	0	0	0	0	0	N/A	3,483
1180	Depreciation/Amortization	12,023	120	3,296	3,416	9,134	34	66
1185	FCC Expense Adjustment	0	0	0	0	0	0	0
1190	Total Operating Expenses	29,139	2,240	6,828	9,068	19,367	1,459	5,507
	<b>Other Operating Items</b>							
1290	Other Operating Income/Losses	26	4	6	10	17	0	2
	<b>Non-operating Items</b>							
1320	Inc Effect/Jurisdictional Difference (Rev)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1330	Extraordinary Items (Rev)	0	0	0	0	0	0	0
1365	Non-operating Income and Expenses	0	0	0	0	0	0	0
1370	FCC Non-operating Adjustment (Exp)	0	0	0	0	0	0	0
1390	Total Non-operating Items (Exp)	0	0	0	0	0	0	0
	<b>Taxes</b>							
1510	Fixed Charges (Exp)	7	1	2	3	4	0	1
1520	IRS Income Adjustment (Rev)	0	0	0	0	0	0	0
1530	FCC Taxable Income Adjustment (Rev)	0	0	0	0	0	0	0
1550	FCC ITC Adjustment (Rev)	0	0	0	0	0	0	0
1595	Taxes - Federal, State, & Other (Exp)	-106	112	-95	17	3,661	-122	-372

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TABLE I - COST AND REVENUE - CLASS A ACCOUNT LEVEL REPORTING  
(Dollars in thousands)

ROW	CLASSIFICATION (a)	Common Line (m)	Traffic Sensitive			Special Access (s)	Billing & Collection (u)	IX (v)
			Switching (n)	Transport (p)	Total (r)			
	<b><u>Plant-in-Service</u></b>							
1620	Support Plant	12,682	1,904	3,122	5,026	8,492	774	1,029
1630	COE-Operator Systems Equipment	N/A	0	0	892	N/A	N/A	0
1640	COE-Switching	8,235	27,413	0	27,413	0	N/A	15,300
1650	COE-Transmission	49,637	0	23,892	23,892	72,998	N/A	0
1660	Cable and Wire Facilities	130,251	0	22,515	22,515	53,248	N/A	0
1670	IOT Equipment	397	N/A	N/A	N/A	4	N/A	N/A
1680	Amortizable Assets	1,373	206	339	545	920	70	112
1690	Total Plant In-Service	202,575	29,523	49,868	80,283	135,662	844	16,441
	<b><u>Other Investments</u></b>							
1705	Other Jurisdictional Assets-Net	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1710	Property Held for Future Use	0	0	0	0	0	0	0
1720	Plant Under Construction	2,987	449	735	1,184	2,000	11	242
1730	Plant Acquisition Adjustment	0	0	0	0	0	0	0
1740	Investment in Nonaffiliated Companies	0	0	0	0	0	0	0
1750	Other Deferred Charges	0	0	0	0	0	0	0
1760	Inventories	0	0	0	0	0	0	0
1770	Cash Working Capital	531	80	131	210	356	2	43
1780	FCC Investment Adjustment	0	0	0	0	0	0	0
1790	Total Other Investments	3,518	529	866	1,394	2,356	13	285
	<b><u>Reserves</u></b>							
1820	Accumulated Depreciation	201,674	28,680	48,546	77,226	131,058	457	15,479
1830	Accumulated Amortization	1,000	150	246	396	670	61	81
1840	Deferred Operating Income Taxes	-10,681	-381	-2,113	-2,494	-5,237	39	-205
1850	Customer Deposits	105	16	26	42	71	0	9
1865	Other Long-term Liabilities & Deferred Credits	17,799	2,673	4,382	7,055	11,920	68	1,445
1882	Deferred Tax Liabilities	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1883	Other Jurisdictional Liabilities & Deferred Credits	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1885	FCC Reserve Adjustment	0	0	0	0	0	0	0
1890	Total Reserves	209,897	31,138	51,087	82,225	138,482	625	16,809
	<b><u>Return Data</u></b>							
1910	Average Net Investment	-3,804	-1,086	-353	-548	-464	232	-83
1915	Net Return	-13,204	-655	-3,953	-4,608	29,741	N/A	N/A
1920	Rate of Return	0	0	0	0	0	N/A	N/A
	<b><u>Miscellaneous Data</u></b>							
1950	Lifeline Adjustment	N/A	N/A	N/A	N/A	N/A	N/A	N/A
1960	Universal Service Fund - High Loop Cost	N/A	N/A	N/A	N/A	N/A	N/A	N/A

COMPANY: FairPoint Communications, Inc.  
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TABLE II - DEMAND ANALYSIS  
(Minutes in thousands, Lines in whole numbers)  
END OF YEAR VIEW

ROW	CLASSIFICATION (a)	Annual (bb)
SWITCHED TRAFFIC SENS. DEMAND-MOU		
2050	Premium	379,701
2060	Non-Premium	0
COMMON LINE DEMAND - BILLABLE ACCESS LINES		
2090	Single Line Business Access Lines	10,707
2100	Residence Lifeline Access Lines	9,954
2110	Residence Non-Lifeline Access Lines	83,069
2120	Multi-line Business Access Lines	53,665
2140	Access Lines Subject To A Special Access Surcharge	2
2150	Total Billable Access Lines	157,397

COMPANY: FairPoint Communications, Inc.  
STUDY AREA: Vermont  
PERIOD: From: Jan 2014 To: Dec 2014  
COSA: FPVT

SUBMISSION 1  
Table III  
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**Table III - POLE AND CONDUIT RENTAL CALCULATION INFORMATION**  
(Dollars in thousands; Operating data in actual units)

ROW	ROW TITLE (a)	Amount (b)
<b>Financial Information (\$000)</b>		
100	Telecommunications Plant-in-Service	1,372,903
101	Gross Investment - Poles	150,992
102	Gross Investment - Conduit	55,591
200	Accumulated Depreciation - Total Plant-in-Service	1,365,377
201	Accumulated Depreciation - Poles	160,946
202	Accumulated Depreciation - Conduit	25,601
301	Depreciation Rate - Poles	6.4
302	Depreciation Rate - Conduit	2.1
401	Net Current Deferred Operating Income Taxes - Poles	0
402	Net Current Deferred Operating Income Taxes - Conduit	0
403	Net Current Deferred Operating Income Taxes - Total	0
404	Net Non-current Deferred Operating Income Taxes - Poles	-5,825
405	Net Non-current Deferred Operating Income Taxes - Conduit	5,708
406	Net Non-current Deferred Operating Income Taxes - Total	-117
501.1	Pole Maintenance Expense	6,198
501.2	Pole Rental Expense	2,750
501	Pole Expense	8,948
502.1	Conduit Maintenance Expense	466
502.2	Conduit Rental Expense	0
502	Conduit Expense	466
503	General & Administrative Expense	16,318
504	Operating Taxes	2,300
<b>Operational Data (Actual)</b>		
601	Equivalent Number of Poles	160,409
602	Conduit System Trench Kilometers	715
603	Conduit System Duct Kilometers	2,802
700	Additional Rental Calculation Information	0